

<b>Motor Vehicle Procedure Manual</b>
<b>Registration</b>
Annual Reporting Requirements of Specialty License Plate Use Fees and Voluntary Contributions

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**Legal Authority**

[Section 320.08062](#), Florida Statutes, requires all organizational recipients of specialty license plate use fees to ensure that proceeds are used in accordance with s. [320.08056](#) and s. [320.08058](#), Florida Statutes. Any organizational recipients not subject to audit pursuant to s. 215.97, Florida Statutes, shall annually attest that proceeds are used in accordance with s. [320.08056](#) and s. [320.08058](#), Florida Statutes. This information must include interest earned from these fees, and a list of expenditures. In addition, the department shall audit any such organization every 3 years to ensure proceeds have been used in compliance with ss. [320.08056](#) and [320.08058](#). This procedure pertains to all active specialty license plate recipients listed in Procedure [RS-22](#).

[Section 320.08062\(2\)\(b\)](#), Florida Statutes, provides that the department must discontinue the distribution of revenues to any organization failing to submit the required documentation, but may resume distribution of the revenues upon receipt of the required information. Section [320.023](#) and [322.081](#), Florida Statutes, requires all organizational recipients of voluntary contributions to ensure that proceeds are used in accordance with law. Any organizational recipients not subject to audit pursuant to s. [215.97](#), Florida Statutes, shall annually attest that proceeds were used in compliance with s. [320.023](#) and s. [322.081](#), Florida Statutes. This information must include interest earned from these fees, and a list of expenditures. This procedure pertains to all active organizational recipients listed in Procedure [RS-59](#).

Section [320.08056\(10\)](#), Florida Statutes states that use fees may not be used for general, administrative, or marketing purposes, unless an allowable amount or percentage is authorized under the applicable subsections within Section [320.08058](#), Florida Statutes. Authorized general, administrative, or marketing expenditures shall not exceed the amount or percentage permitted; and all expenditures shall only be made to directly support the activities associated with the program related to the specialty license plate. No use fees shall be used for any activity that is not directly related to the program.

### **Description And Use**

This procedure provides information and instructions to assist The Employees of Tax Collector, License Plate Agent, and The Florida Department of Highway Safety and Motor Vehicles (FLHSMV) for reporting by organizations of Specialty License Plate use Fees and Voluntary Contributions.

### **Annual Reporting Requirements by Organizations**

- A. Each organization that receives voluntary contributions or specialty license plates use fees are required to submit an annual single audit or compliance affidavit outlining all revenues received and all expenditures made throughout the year. Single audits must be submitted within 45 days of completion by the auditor. Compliance affidavits must be submitted no later than 9 months after completion of the organization's fiscal year.
- B. Organizations subject to audit pursuant to s. [215.97](#), Florida Statutes, shall submit a single audit prepared by an independent auditor in accordance with auditing standards stated in the rules of the Auditor General.
- C. Organizations not subject to audit pursuant to s. [215.97](#), Florida Statutes, shall annually attest, under penalties of perjury, that the proceeds were expended in compliance with s. [320.08056](#) and s. [320.08058](#), Florida Statutes. Compliance affidavits are used for attestation purposes for both specialty license plate use funds (see Exhibit A) and s. [320.023](#) and/or s. [322.081](#), Florida Statutes for voluntary contribution funds (see Exhibit B).
- D. Organizations shall submit single audits and compliance affidavits to FLHSMV.

Submit to: Division of Motorist Services  
Bureau of Motorist Services Support  
Attn: Compliance Monitoring (Specialty License Plate and Voluntary Contributions Unit)  
2900 Apalachee Pkwy, Room B364, MS 77  
Tallahassee, Florida 32399-0500

Within 120 days after receiving an organization's single audit or compliance affidavit, FLHSMV shall determine and notify the organization if it is compliant or non-compliant with requirements.

### **Non-Compliance by an Organization**

- A. If the FLHSMV determines that an organization has not complied or has failed to use the revenues in accordance with ss. [320.08056](#) and [320.08058](#), as well as ss. [320.023](#) and [322.081](#), the department will withhold the distribution of the revenues to the organization. FLHSMV may issue a corrective action affidavit to the organization.
  - 1. The officers of the organization sign the affidavit under penalties of perjury acknowledging the findings of FLHSMV and to attest to taking appropriate corrective action;
  - 2. Submit to a follow up review with FLHSMV.  
The FLHSMV may resume the distribution of revenues after the review.
- B. If an organization fails to comply with the department's corrective action affidavit, the revenue distributions shall be withheld until FLHSMV receives direction from the Legislature.

### **Department Responsibilities**

- A. When a new specialty license plate organization meets its presale voucher requirements, FLHSMV will provide the organization with a list of compliance requirements within 30 days that at a minimum will include the following:
  - 1. State Financial Assistance requirements;
  - 2. The organization's Catalog of State Financial Assistance number;
  - 3. Statutory requirements – plate specific and general;
  - 4. Department of Financial Services and Auditor General audit and accountability requirements;
  - 5. Record access and retention requirements; and
  - 6. Reporting requirements.
- B. FLHSMV will send annual reminder notifications at least 30 days prior to fiscal or calendar year to all active specialty license plate organizations that at a minimum includes the following:
  - 1. State Financial Assistance requirements;
  - 2. The organization's Catalog of State Financial Assistance number;
  - 3. Statutory requirements – plate specific and general;

4. Department of Financial Services and Auditor General audit and accountability requirements;
  5. Record access and retention requirements; and
  6. Reporting requirements.
- C. FLHSMV has the authority to examine all records pertaining to specialty license plate use funds and voluntary contributions.
- D. FLHSMV will conduct annual compliance reviews on all active organizations that receive specialty license plate use funds and voluntary contributions. Compliance reviews will at a minimum include:
1. Review and analysis of annual single audits and compliance affidavits submitted by organizations;
  2. At FLHSMV's discretion, on-site visits conducted to verify organizations have complied with all requirements.
- In addition, FLHSMV may contact the organizations for additional information and/or supporting documentation regarding submitted single audits, compliance affidavits, or any expenditure made by an organization with specialty license plate use fees or voluntary contributions.
- E. FLHSMV will withhold specialty license plate use fee proceeds and voluntary contributions to any organization that fails to submit required documentation. The department may resume distribution of specialty license plate use fee proceeds and voluntary contributions upon receipt of the required documentation.
- F. FLHSMV will communicate the results of compliance reviews to organizations in writing within 60 days of completion. These communications may include compliance and noncompliance issues and corrective actions.
- G. FLHSMV will monitor specialty license plate use fee distributions made by organizations to sub-organizations. The department may also reach out to suborganizations for additional information and/or written confirmation that they have received proceeds as required by the applicable Florida Statute.
- H. FLHSMV will communicate with organizations regarding requirements, compliance monitoring, best practices, and procedural changes through telephone, email or written correspondence. In addition, the department will maintain a public website accessible by organizations; the public website will contain plate sales information, helpful information, and links to resources.

### **General Information**

- A. A "Specialty License Plate Revenue, Expenditure and Compliance Affidavit" is attached as Exhibit A. <https://www.flhsmv.gov/pdf/specialtyplates/specialtyplateaffidavit.pdf> Be sure to enter the CSFA number on the form.

- B. A “Voluntary Contribution Revenue, Expenditure and Compliance Affidavit” is attached as Exhibit B. [https://www.flhsmv.gov/pdf/specialtyplates/VOL\\_CONTRIB\\_AFF.pdf](https://www.flhsmv.gov/pdf/specialtyplates/VOL_CONTRIB_AFF.pdf) Be sure to enter the CSFA number on the form.

## Revision(s)

### **8/18/23 Updated room number on procedure and exhibits.**

5/24/22 Updated the procedure to the new format.

09/12/19 Added Historical Revisions section, added links to statutes, exhibits, and procedures. Updated Department’s Responsibilities in Section IV. Replaced Exhibits A and B with revised versions.

6/16/2014 - Changed the time from 90 to 120 days the Department has to determine if recipients have complied and updated the conditions of non-compliance.

06/14/2013 – Added statute to procedure regarding revenue collections.

06/11/2012 – Updated address on page 2, replaced Exhibits A and B, a& removed Exhibit C.

02/23/2011 – Added item D to Section IV on page 2, updated Exhibits A and B, and added new Exhibit C.

09/13/2006 – Corrected format of address on page 2 and Exhibit A & B.

09/28/2005 - Correction on page 2 & added letter A, B, & C under IV (on page 2). Revised Exhibit A and added Exhibit B.





UNDER PENALTY OF PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECIEVED FROM THE SPECIALTY LICENSE PLATE PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERICAL OR FOR-PROFIT ACTIVITIES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY s. 320.08056, F.S. AND s. 320.08058, F.S. OR TO PAY THE COST OF THE AUDIT OR REPORT REQUIRED BY s. 320.08062, F.S. EXCEPT AS AUTHORIZED BY s. 320.08058, F.S. NOR FOR LOBBYING PURSUANT s. 320.08056, F.S. AND THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT THE ORGANIZATION DID NOT MEET THE AUDIT THRESHOLD OF \$750K WITHIN THE FISCAL YEAR OR CALENDAR YEAR OF THE REPORTING PERIOD.

\_\_\_\_\_  
(Signature of organization head) \_\_\_\_\_ (Date)  
\_\_\_\_\_  
(Printed name) \_\_\_\_\_ (Title)  
\_\_\_\_\_

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_,  
\_\_\_\_\_, BY \_\_\_\_\_ (Month)  
(Year) \_\_\_\_\_ (Name of person making statement)

**WHO**

(Check one)

\_\_\_\_ IS PERSONALLY KNOWN TO ME, OR

\_\_\_\_ PRODUCED IDENTIFICATION \_\_\_\_\_

(Type of ID produced)

\_\_\_\_\_  
(Signature of notary public)

\_\_\_\_\_  
(Print, Type, or Stamp commissioned name of notary public)

**Return-Address:**

Department of Highway Safety and Motor Vehicles  
Specialty License Plate and Voluntary Contribution Unit  
2900 Apalachee Parkway  
Room B364 Mail Stop 77  
Tallahassee, Florida 32399-0500  
Phone Number (850) 617-3870

**INSTRUCTIONS FOR THE COMPLETION OF THE SPECIALTY  
LICENSE PLATE REVENUE, EXPENDITURE, AND COMPLIANCE  
AFFIDAVIT**

The following is a list of instructions to be followed when completing the Specialty License Plate Revenue, Expenditure, and Compliance Affidavit.

- A. Identify the name of your organization.
- B. Enter the name of the county or counties where your organization operates.
- C. Identify the type of license plate that generates the organization's revenue. (i.e. Arts, Collegiate, Education, etc).
- D. Identify the organization's fiscal year or calendar year. (i.e. 01/01/99 through 12/31/99, or 07/01/99 through 06/30/00, etc) and please include the CSFA number for your organization.
- E. Enter the beginning balance of funds in the license plate account. This amount will equal the ending balance reported on the previous year's affidavit. If it does not equal the previous year's ending balance, include a note stating why the amount on last year's affidavit is incorrect or needs adjusting.
- F. Enter the date the deposit/check was received. (Use additional pages as needed).
- G. Enter the corresponding money amount of each deposit/check. (Use additional pages as needed).
- H. Enter the interest income earned from the investment or deposit of specialty license plate revenues through the year.
- I. Both affidavits will automatically calculate the Total Revenue on page 1 and 2.
- J. If any portion of specialty license plate money exists in an endowment fund, please circle yes or no. Please see additional instructions for Endowment Fund Reporting.
- K. Identify the general categories of the expenditures. It is not necessary to identify each expenditure. (For instance, if several grants were made by the organization, add the dollar amounts of the grants and enter the purpose, as "GRANTS" and the total dollar amount on the same line). Expenditures will be those made with specialty license plate funds only. (Use additional pages as needed).
- L. Enter the corresponding money amount of the expenditure. (Use additional pages as needed).
- M. Both affidavits will automatically add the beginning balance, interest income, and total revenue. The expenditures will be subtracted.
- N. The ending balance will appear at the bottom of the page.
- O. The head of the organization will sign the form. The head of the organization will be the "President", "Chairman", "Director", "Chief Executive Officer", etc.

**The affidavit(s) must be notarized.**

**IMPORTANT NOTE: Effective July 1, 2016, the audit threshold changed to \$750K. Please keep in mind that SLP funds are considered state financial assistance. Entities receiving state financial assistance are required to follow the non-audit portions of Section 215.97, Florida Statute, regardless of the amount of funds received or expended. Additionally, Section 215.97(7), Florida Statute also requires entities to provide the CSFA number and other information to sub recipient entities as part of any grant, award, agreements, etc.**

Revised: November 2017





UNDER PENALTY OF PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECIEVED FROM THE SPECIALTY LICENSE PLATE PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERICAL OR FOR-PROFIT ACTIVITIES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY s. 320.08056, F.S. AND s. 320.08058, F.S. OR TO PAY THE COST OF THE AUDIT OR REPORT REQUIRED BY s. 320.08062, F.S. EXCEPT AS AUTHORIZED BY s. 320.08058, F.S. NOR FOR LOBBYING PURSUANT s. 320.08056, F.S. AND THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT THE ORGANIZATION DID NOT MEET THE AUDIT THRESHOLD OF \$750K WITHIN THE FISCAL YEAR OR CALENDAR YEAR OF THE REPORTING PERIOD.

\_\_\_\_\_  
(Signature of organization head) (Date)

\_\_\_\_\_  
(Printed name) (Title)

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_,  
(Month)  
\_\_\_\_\_, BY \_\_\_\_\_  
(Year) (Name of person making statement)

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\_\_\_\_ PRODUCED IDENTIFICATION \_\_\_\_\_

(Type of ID produced)

\_\_\_\_\_  
(Signature of notary public)

\_\_\_\_\_  
(Print, Type, or Stamp commissioned name of notary public)

Return-Address:

Department of Highway Safety and Motor Vehicles  
Specialty License Plate and Voluntary Contribution Unit  
2900 Apalachee Parkway  
Room B364 Mail Stop 77  
Tallahassee, Florida 32399-0500  
Phone Number (850) 617-3870

## ENDOWMENT FUND REPORTING

If any portion of specialty license plate money exists in an endowment fund, additional reporting is required. Please complete and attach the "ENDOWMENT FUND SCHEDULE" as part of the filing of the annual affidavit (indicate the fiscal year of the affidavit). The schedule requires three years of endowment information, unless the endowment was created within the last two years. If specialty license plate funds are mingled with funds from other sources in one combined endowment account, please contact the Department of Highway Safety and Motor Vehicles for assistance.

### Instructions:

- a. Enter the appropriate fiscal year for each column (i.e. FY 2014 if the fiscal year ended in 2014).
- b. Enter the balance of specialty license plate funds in the endowment account at the **beginning** of the fiscal year.
- c. Enter the amount of specialty license plate money **transferred to** the account during the fiscal year.
- d. Enter the amount of **realized/unrealized gain or loss**. (Realized and unrealized gains/losses may be netted together or reported separately.)
- e. Enter the amount of **dividends** related to endowment investments.
- f. Enter the amount of **interest income** related to endowment investments.
- g. Enter the amount of any **other type of income** related to endowment investments (and describe the nature of the income).
- h. Enter the amounts of **fees** associated with the endowment account (i.e. investment advisory fees, brokerage fees, load fees, management fees, license fees, foreign taxes, or similar fees). These should be entered as deductions.
- i. Add lines for fee types not included on the form. Please provide an adequate description of the fee.
- j. Sum amounts from d-h.
- k. Enter amount of funds **transferred out** of the endowment account to fund specialty license plate operations.
- l. Enter the balance in the endowment account at the **end of the fiscal year**. This will be the INVESTMENTS BEGINNING BALANCE (b) plus FUNDS TRANSFERRED INTO ENDOWMENT (c), plus TOTAL RETURNS ON INVESTMENT (j), minus FUNDS TRANSFERRED TO SPECIALTY LICENSE PLATE OPERATIONS (k).
- m. Indicate whether the endowment account included funds other than specialty license plate funds.

NOTE: If this is the first year of endowment fund reporting, please call the Department of Highway Safety and Motor Vehicles for additional guidance in preparing the Endowment Fund Schedule.







UNDER PENALTY OR PERJURY I DO HEREBY SWEAR OR AFFIRM THAT NO FEES RECIEVED FROM THE VOLUNTARY CONTRIBUTION PROGRAM, OR INTEREST FROM THE INVESTMENT OF THOSE FEES HAVE BEEN EXPENDED FOR COMMERCIAL OR FOR-PROFIT ACTIVITES NOR FOR GENERAL OR ADMINISTRATIVE EXPENSES EXCEPT AS AUTHORIZED BY s. 320.023(5), F.S. AND s. 322.081(5), F.S. OR TO PAY THE COST OF THE AUDIT OR REPORT REQUIRED BY s. 215.97, F.S. AND THAT THE INFORMATION DISCLOSED IN THIS DOCUMENT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT THE ORGANIZATION DID NOT MEET THE AUDIT THRESHOLD OF \$750K WITHIN THE FISCAL YEAR OR CALENDAR YEAR OF THE REPORTING PERIOD.

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(Printed name) \_\_\_\_\_ (Title)  
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Return-Address:

Department of Highway Safety and Motor Vehicles  
Specialty License Plate Unit and Voluntary Contribution Unit  
2900 Apalachee Parkway  
Room B364 Mail Stop 77  
Tallahassee, Florida 32399-0500  
Phone Number (850) 617-3870

**INSTRUCTIONS FOR THE COMPLETION OF THE VOLUNTARY  
CONTRIBUTION REVENUE, EXPENDITURE, AND COMPLIANCE  
AFFIDAVIT**

The following is a list of instructions to be followed when completing the Voluntary Contribution Revenue, Expenditure, and Compliance Affidavit.

- A. Identify the name of your organization.
- B. Enter the name of the county or counties where your organization operates.
- C. Identify the type of voluntary contribution that generates the organization's revenue. (i.e. Motor Vehicle or Driver's License).
- D. Identify the organization's fiscal year or calendar year. (i.e. 01/01/99 through 12/31/99, or 07/01/99 through 06/30/00, etc) and please include the CSFA number for your organization.
- E. Enter the beginning balance of funds in the voluntary contribution account. This amount will equal the ending balance reported on the previous year's affidavit. If it does not equal the previous year's ending balance, include a note stating why the amount on last year's affidavit is incorrect or needs adjusting.
- F. Enter the date the deposit/check was received. (Use additional pages as needed).
- G. Enter the corresponding money amount of each deposit/check. (Use additional pages as needed).
- H. Enter the interest income earned from the investment or deposit of voluntary contribution revenues through the year.
- I. Both affidavits will automatically calculate the Total Revenue on page 1 and 2.
- J. If any portion of voluntary contribution money exists in an endowment fund, please circle yes or no. Please see additional instructions for Endowment Fund Reporting.
- K. Identify the general categories of the expenditures. It is not necessary to identify each expenditure. (For instance, if several grants were made by the organization, add the dollar amounts of the grants and enter the purpose, as "GRANTS" and the total dollar amount on the same line). Expenditures will be those made with voluntary contribution funds only. (Use additional pages as needed).
- L. Enter the corresponding money amount of the expenditure. (Use additional pages as needed).
- M. Both affidavits will automatically add the beginning balance, interest income, and total revenue. The expenditures will be subtracted.
- N. The ending balance will appear at the bottom of the page.
- O. The head of the organization will sign the form. The head of the organization will be the "President", "Chairman", "Director", "Chief Executive Officer", etc.

**The affidavit(s) must be notarized.**

**IMPORTANT NOTE: Effective July 1, 2016, the audit threshold changed to \$750K. Please keep in mind that voluntary contribution funds are considered state financial assistance. Entities receiving state financial assistance are required to follow the non-audit portions of Section 215.97, Florida Statute, regardless of the amount of funds received or expended. Additionally, Section 215.97(7), Florida Statute also requires entities to provide the CSFA number and other information to sub recipient entities as part of any grant, award, agreements, etc.**

Revised: November 2017





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(Signature of notary public) (Print, Type, or Stamp commissioned name of notary public)

Return-Address:  
Department of Highway Safety and Motor Vehicles  
Specialty License Plate and Voluntary Contribution Unit  
2900 Apalachee Parkway  
Room B364 Mail Stop 77  
Tallahassee, Florida 32399-0500  
Phone Number (850) 617-3870

### Endowment Fund Schedule

*Supplemental to the Voluntary Contribution Revenue,  
Expenditure, and Compliance Affidavit*

VC Name: \_\_\_\_\_

Fiscal Year from \_\_\_\_\_ to \_\_\_\_\_

	FY (a)	FY (a)	FY (a)
Endowment Investments, Beginning Balance	(b)	(b)	(b)
Funds transferred into Endowment	(c)	(c)	(c)
Investment Returns:			
Realized gain/(loss) on sale of investment	(d)	(d)	(d)
Unrealized gain/(loss)	(d)	(d)	(d)
Net realized/unrealized gain/(loss) -- <i>in lieu of the two lines above</i>	(d)	(d)	(d)
Dividend income	(e)	(e)	(e)
Interest income	(f)	(f)	(f)
Other investment income (describe)	(g)	(g)	(g)
Fees <i>(these should be shown as deductions)</i> :			
Investment advisory fee	(h)	(h)	(h)
Brokerage fees	(h)	(h)	(h)
Management fees	(h)	(h)	(h)
Load fees	(h)	(h)	(h)
License Fees	(h)	(h)	(h)
Foreign Taxes	(h)	(h)	(h)
(i)	(h)	(h)	(h)
(i)	(h)	(h)	(h)
(i)	(h)	(h)	(h)
Total Returns on Investment	(j)	(j)	(j)
Funds transferred out of Endowment for voluntary contribution operations	(k)	(k)	(k)
Endowment Investments, Ending Balance	(l)	(l)	(l)

Does this endowment account include funds other than voluntary contribution funds? (m)  
\_\_\_ YES \_\_\_ NO

## ENDOWMENT FUND REPORTING

If any portion of voluntary contribution money exists in an endowment fund, additional reporting is required. Please complete and attach the "ENDOWMENT FUND SCHEDULE" as part of the filing of the annual affidavit (indicate the fiscal year of the affidavit). The schedule requires three years of endowment information, unless the endowment was created within the last two years. If voluntary contribution funds are mingled with funds from other sources in one combined endowment account, please contact the Department of Highway Safety and Motor Vehicles for assistance.

### Instructions:

- a. Enter the appropriate fiscal year for each column (i.e. FY 2014 if the fiscal year ended in 2014).
- b. Enter the balance of voluntary contribution funds in the endowment account at the **beginning** of the fiscal year.
- c. Enter the amount of voluntary contribution money **transferred** to the account during the fiscal year.
- d. Enter the amount of **realized/unrealized gain or loss**. (Realized and unrealized gains/losses may be netted together or reported separately.)
- e. Enter the amount of **dividends** related to endowment investments.
- f. Enter the amount of **interest income** related to endowment investments.
- g. Enter the amount of any **other type of income** related to endowment investments (and describe the nature of the income).
- h. Enter the amounts of **fees** associated with the endowment account (i.e. investment advisory fees, brokerage fees, load fees, management fees, license fees, foreign taxes, or similar fees). These should be entered as deductions.
- i. Add lines for fee types not included on the form. Please provide an adequate description of the fee.
- j. Sum amounts from d-h.
- k. Enter amount of funds **transferred out** of the endowment account to fund voluntary contribution operations.
- l. Enter the balance in the endowment account at the **end of the fiscal year**. This will be the INVESTMENTS BEGINNING BALANCE (b) plus FUNDS TRANSFERRED INTO ENDOWMENT (c), plus TOTAL RETURNS ON INVESTMENT (j), minus FUNDS TRANSFERRED TO VOLUNTARY CONTRIBUTION OPERATIONS (k).
- m. Indicate whether the endowment account included funds other than voluntary contribution funds.

NOTE: If this is the first year of endowment fund reporting, please call the Department of Highway Safety and Motor Vehicles for additional guidance in preparing the Endowment Fund Schedule.